

Panaji, 21st October, 1982 (Asvina 29, 1904)

SERIES I No. 30

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Department of Personnel and Administrative Reforms

Corrigendum

1/57(1)/76-PER

In the Schedule appended to this Department's Notification No. 1/57(1)/76-PER dated 27-8-1982 published in the Official Gazette No. 26, Series I, dated 23-9-82 relating to recruitment rules for the post of Superintendent-cum-Sheristedar in the Subordinate Courts, the number '5' will be replaced by number '3' in between the words "failing which with" and "years regular service combined together" under the heading "Promotion" in Col. No. 11 of the notified Recruitment Rules for the post of Superintendent-cum-Sheristedar.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

G. H. Mascarenhas, Under Secretary (Personnel).
Panaji, 7th October, 1982.

Law Department (Legal Advice)

Notification

10/12/82-LGL (D)

The Central Excise Laws (Amendment and Validation) Ordinance, 1982, which has been promulgated by the President of India, and published in the Gazette of India, Extraordinary, Part II, Section 1, dated the 24th September, 1982 as Ordinance No. 1 of 1982, is hereby republished for the general information of the public.

B. S. Subbanna, Under Secretary (Drafting).
Panaji, 12th October, 1982.

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS
(Legislative Department)

New Delhi, the 24th September, 1982/
/Asvina 2, 1904 (Saka)

THE CENTRAL EXCISE LAWS (AMENDMENT AND VALIDATION) ORDINANCE, 1982

No. 1 of 1982

Promulgated by the President in the Thirty-third
Year of the Republic of India.

An Ordinance to provide for the amendment of laws relating to central excise and to validate duties of excise collected under such laws.

Whereas Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, Therefore, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

1. *Short title and commencement.*—(1) This Ordinance may be called the Central Excise Laws (Amendment and Validation) Ordinance, 1982.

(2) It shall be deemed to have come into force on the date of commencement of the Central Excises and Salt Act, 1944. 1 of 1944.

2. *Construction of notifications providing for exemptions.*—(1) Where any Central law providing for the levy and collection of any duty of excise makes the provisions of the Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act) and the rules made thereunder applicable by reference to the levy and collection of the duty of excise under such law, then,—

(a) no notification or order, issued or made under the said rules (whether issued or made before or after the date of publication of this Ordinance in the Official Gazette and whether or not in force on such date) granting any exemption from any duty of excise or fixing any rate of such duty shall be construed as providing for exemption from the duty of excise leviable, or, as the case may be, fixing the rate of duty, under the said Central law, unless such notification or order—

(i) expressly refers to the provisions of the said Central law in the preamble; or

(ii) by express words, provides for an exemption from the duty of excise leviable, or, as the case may be, fixes the rate of duty, under the said Central law; and

(b) every notification or order of the nature referred to in clause (a) which expressly refers to the provisions of any Central law or Central laws in the preamble, shall be construed as providing for exemption from the duty of excise leviable, or, as the case may be, fixing a

rate of duty, only under such Central law or Central laws, unless such notification or order also, by express words, provides for an exemption from the duty of excise leviable or, as the case may be, fixes the rate of duty, under the Central Excises Act.

(2) Every notification or order granting any exemption or fixing a rate of duty issued or made under the said rules at any time whatsoever before the date of publication of this Ordinance in the Official Gazette shall have, and shall be deemed to have always had, effect for all purposes as if the provisions of sub-section (1) had been in force at all material times and accordingly, notwithstanding anything contained in any judgement, decree or order of any court, tribunal or other authority, any action or thing taken or done, or purporting to have been taken or done, under the Central Excises Act or any Central law in any case by virtue of such notification or order shall be deemed to be, and to have always been, for all purposes as validly and effectively taken or done as if the provisions of sub-section (1) had been in force at all material times, and, notwithstanding anything as aforesaid and without prejudice to the generality of the foregoing, —

- (a) all duties of excise levied, assessed or collected with respect to any goods under the Central Excises Act or any Central law shall be deemed to be, and shall be deemed always to have been, validly levied, assessed or collected as if the provisions of sub-section (1) had been in force at all material times;
- (b) no suit or other proceeding shall be maintained or continued in any court for the refund of, and no enforcement shall be made by any court of, any decree or order directing the refund of, any such duties of excise which have been collected and which would have been validly collected if the provisions of sub-section (1) had been in force at all material times;
- (c) refunds shall be made of all such duties of excise which have been collected but which would not have been collected if the provisions of sub-section (1) had been in force at all material times; and
- (d) recoveries shall be made of all such duties of excise which have not been collected or, as the case may be, which have been refunded but which would have been collected or, as the case may be, would not have been refunded if the provisions of sub-section (1) had been in force at all material times.

(3) For the removal of doubts, it is hereby declared that no act or omission on the part of any person shall be punishable as an offence which would not

have been so punishable if this Ordinance had not been promulgated.

Explanation. — In this section, "Central law" means —

(i) a Central Act, other than the Central Excises Act;

(ii) any provision in a Bill introduced in the House of the People in respect of which a declaration was made under section 3 of the Provisional Collection of Taxes Act, 1931.

16 of 1931.

ZAIL SINGH,
President.

R. V. S. PERI SASTRI,
Secy. to the Govt. of India.

Notification

10-8-80-LD

The following Notification bearing No. 64/1/81-Jus dated 8th October, 1982 issued by the Government of India, Ministry of Law, Justice and Company Affairs (Department of Justice), New Delhi and published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (i), dated 8-10-1982, is hereby republished for the general information of the public.

B. S. Subbanna, Under Secretary (Drafting).

Panaji, 20th October, 1982.

64/1/81-Jus

GOVERNMENT OF INDIA

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS

(Department of Justice)

New Delhi, the 8th October, 1982

Notification

In exercise of the powers conferred by sub-section (2) of section 1 of the High Court at Bombay (Extension of Jurisdiction to Goa, Daman and Diu) Act, 1981 (26 of 1981), the Central Government hereby appoints the 30th day of October, 1982 as the date on which the said Act shall come into force.

Sd/-

(S. K. SHARMA)

Deputy Secretary to the Government of India